



Commonwealth of Virginia

Auditor of Public Accounts

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Walter J. Kucharski, Auditor

May 13, 2004

The Honorable James M. Bevins, Jr.
Clerk of the Circuit Court
County of Buchanan

Board of Supervisors
County of Buchanan

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Buchanan for the period April 1, 2003 through March 31, 2004.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system. However, we noted weaknesses in internal controls and noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

Improve Accounts Receivable Management

The Clerk should improve procedures for establishing, monitoring and collecting the Court's receivables. Specifically, we noted the following:

- The Clerk did not record judgments promptly in the Judgment Lien Index and Judgment Lien Docket Book. In seven of 20 unpaid cases tested, the Clerk delayed recording judgments for up to 45 days after trial. The Clerk should record judgment lien information without delay as required by Section 8.01-446 of the Code of Virginia.
- In three cases tested, we noted that the Clerk failed to record related fines and costs in the court's automated financial system, even though the cases had concluded. In another seven cases, the Clerk delayed recording the accounts receivable information in the system for up to 44 days.

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Proper management of accounts receivable greatly enhances the collections of fines and costs. The Clerk should establish accounts receivable in the automated system promptly and record judgments without delay.

Properly Assess Fees

The Clerk improperly assessed court costs and fees on criminal cases. In 12 of 20 cases tested, we found numerous assessment errors totaling \$1,351. Specifically, we found the following errors: failing to properly assess court-appointed attorney fees; erroneously assessing the DNA fee and the drug analysis (forensic lab fee).

The Clerk agreed to review the criminal cases we tested and correct the errors. We have also recommended that the Clerk take immediate action to train staff in the proper assessment of court costs and fees and when practical, attend the periodic Supreme Court's regional training. The Clerk should ensure that staff assess and collect all court costs and fees in accordance with the Code of Virginia.

We discussed these comments with the Clerk on April 8, 2004 and we acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:cam

cc: The Honorable Keary R. Williams, Chief Judge
William J. Caudill, County Administrator
Bruce Haynes, Executive Secretary
Compensation Board
Martin Watts, Court Analyst
Supreme Court of Virginia
Paul Delosh, Director of Technical Assistance
Supreme Court of Virginia
Director, Admin and Public Records
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